JUL 2 6 2007 IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In Application of:

RIEDL, Bernd, et. al.

Examiner: Delacroix Muirhei, Cybille

Serial No.: 10/086,417

Group Art Unit: 1614

Filed: 3/4/02

Title: OMEGA-CARBOXY ARYL SUBSTITUTED DIPHENYL UREAS AS

p38 KINASE INHIBITORS

REPLY

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated March 23, 2007, Applicants respond as follows. A request for a month extension and fee were filed electronically on July 23, 2007, the same filing date as this response.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 12 of this paper

I hereby certify that this correspondence is being deposited with the U.S. Postal Services as First Class Mail in an envelope addressed to: Commissioner of Patents, P.O. Box 1450, Alexandria, VA 22313-

1450.

Washington, D.C. 20231 on: Name: Richard J> Traverso

Name: Richard J> Signature:

Date:

July 23, 2007